

# Certificate of Exemption

**Purchaser:** Complete this certificate and **give it to the seller.**

**Seller:** If this certificate is not fully completed, you must charge sales tax. Keep this certificate as part of your records.

This is a blanket certificate, unless one of the boxes below is checked, and remains in force as long as the purchaser continues making purchases, or until otherwise cancelled by the purchaser.

Check if this certificate is for a single purchase and enter the related invoice/purchase order # \_\_\_\_\_

If you are a contractor and have a purchasing agent agreement with an exempt organization, check the box to make multiple purchases for a specific job. Enter the exempt entity name and specific project:

Exempt entity name \_\_\_\_\_ Project description \_\_\_\_\_

Type or print	Name of purchaser _____			
	Business address _____	City _____	State _____	Zip code _____
	Purchaser's tax ID number _____		State of issue _____	
	If no tax ID number, enter one of the following:	FEIN _____	Driver's license number/State issued ID number _____	
			state of issue _____	number _____
	Name of seller from whom you are purchasing, leasing or renting _____			
	Seller's address _____	City _____	State _____	Zip code _____

**Type of business.** Circle the number that describes your business.

- |   |                                       |
|---|---------------------------------------|
| 01 Accommodation and food services            | 11 Transportation and warehousing     |
| 02 Agricultural, forestry, fishing, hunting   | 12 Utilities                          |
| 03 Construction                               | 13 Wholesale trade                    |
| 04 Finance and insurance                      | 14 Business services                  |
| 05 Information, publishing and communications | 15 Professional services              |
| 06 Manufacturing                              | 16 Education and health-care services |
| 07 Mining                                     | 17 Nonprofit organization             |
| 08 Real estate                                | 18 Government                         |
| 09 Rental and leasing                         | 19 Not a business (explain) _____     |
| 10 Retail trade                               | 20 Other (explain) _____              |

**Reason for exemption.** Circle the letter that identifies the reason for the exemption.

- |   |   |
|---|---|
| A Federal government (department) _____                   | I Agricultural production   |
| B Specific government exemption (from list on back) _____ | J Industrial production/manufacturing   |
| C Tribal government (name) _____                          | K Direct pay authorization  |
| D Foreign diplomat # _____                                | L Multiple points of use (services, digital goods, or computer software delivered electronically) |
| E Charitable organization # _____                         | M Direct mail   |
| F Educational organization # _____                        | N Other (enter number from back page) _____   |
| G Religious organization # _____                          | O Percentage exemption  |
| H Resale  | <input type="checkbox"/> Advertising (enter percentage) _____%                                    |
|   | <input type="checkbox"/> Utilities (enter percentage) _____%                                      |
|   | <input type="checkbox"/> Electricity (enter percentage) _____%                                    |

*I declare that the information on this certificate is correct and complete to the best of my knowledge and belief. (PENALTY: If you try to evade paying sales tax by using an exemption certificate for items or services that will be used for purposes other than those being claimed, you may be fined \$100 under Minnesota law for each transaction for which the certificate is used.)*

Signature of authorized purchaser \_\_\_\_\_ Print name here \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

# Exemption descriptions

See the Form ST3 instructions and exemption descriptions for more information about the following exemptions.

Purchasers are responsible for knowing if they qualify to claim exemption from tax and will be held liable for any use tax, interest and possible penalties due if the items purchased are not eligible for exemption.

## A. Federal government

Fill in department.

## B. Specific government exemption

- Ambulance services
- Biosolids processing equipment
- Bullet-resistant body armor
- Chore/homemaking services
- Correctional facility meals or drinks
- Emergency rescue vehicle repair and replacement parts
- Emergency vehicle accessory items
- Firefighter equipment
- Hospitals
- Libraries
- Metropolitan Council
- Nursing homes
- Petroleum products used by government
- Regionwide public safety radio communication system
- Solid waste disposal facility
- State or local government agency from another state
- Local governments
- Transit program vehicles
- Water used directly in providing fire protection

## C. Tribal government

Fill in the name of the Tribe.

## D. Foreign diplomat

Fill in the number issued to the foreign diplomat.

## E. Charitable organization

Organizations that operate exclusively for charitable purposes.

## F. Educational organization

Schools, school districts, scouts, youth groups, etc.

## G. Religious organization

Churches and other religious organizations.

## H. Resale

Items or services purchased for resale.

## I. Agricultural production

Materials and supplies used or consumed in agricultural production of items intended to be sold ultimately at retail. Does not cover furniture, fixtures, machinery, tools (except qualifying detachable tools and special tooling) or accessories used to produce a product.

## J. Industrial production

Materials and supplies used or consumed in industrial production of items intended to be sold ultimately at retail. Does not cover furniture, fixtures, machinery, tools (except qualifying detachable tools and special tooling) or accessories used to produce a product.

## K. Direct pay

Direct pay authorization issued by the Department of Revenue. Cannot be used for meals, lodging and most services.

## L. Multiple points of use

Beginning July 1, 2013. Services, digital goods, or electronically delivered computer software concurrently available for use in more than one taxing jurisdiction at the time of purchase.

## M. Direct mail services

## N. Other exemptions

1. Aggregate delivered by a third party hauler to be used in road construction
2. Airflight equipment
3. Ambulances
4. Aquaculture production equipment
5. Automatic fire-safety sprinkler systems
6. Construction exemption for special projects under M.S. 297A.71
7. Exempt publications
8. Farm machinery
9. Handicapped accessible (building materials)
10. Handicapped accessible (vehicle costs)
11. Horse materials
12. Hospitals and outpatient surgical centers
13. Instructional materials for post-secondary school students
14. Job opportunity building zones (JOBZ)
15. Logging equipment

16. Materials used for business in a state where no sales tax applies
17. Materials used to provide taxable services
18. Medical supplies for a health-care facility
19. Motor carrier direct pay (MCDP) authorization
20. Nursing homes and boarding care homes
21. Packing materials used to ship household goods outside Minnesota
22. Poultry feed
23. Prizes used for games at fairs or other events lasting fewer than six days
24. Purchasing agent agreement with exempt organization
25. Repair or replacement parts used in another state/country as part of a maintenance contract
26. Resource recovery facility authorization
27. Senior citizen group (exempt status authorization required)
28. Ship replacement parts and lubricants
29. Ski area items
30. Solar energy systems
31. Taconite production items
32. ~~Exemption is no longer valid; revision repealed July 1, 2013~~ shipment
33. Textbooks
34. Tribal government construction contract
35. TV commercials
36. Veteran organizations
37. Waste-management containers and compactors
38. Wind energy conversion systems and materials used to construct, install, repair or replace them.
38. Preexisting construction contracts and bids.
39. Lump-sum construction contracts — temporary exemption for new local tax on building materials

## O. Percentage exemptions

- Advertising materials for use outside Minnesota or local taxing area.
- Utilities used in agricultural or industrial production.
- Electricity used in the operation of qualified data centers.